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# Treasury Financial Manual

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Transmittal Letter No. S2 02-03

Volume I

To: Heads of Government Departments, Agencies, and Others Concerned

Subject: U.S. Government Standard General Ledger

## 1. Purpose

This transmittal letter revises the U.S. Government Standard General Ledger (USSGL). It replaces all previous amendments.

## 2. Changes to the USSGL

**Summary of Changes**—This section highlights changes made throughout the document since the last formal publication, S2-02-02, June 2002.

**Section I: Chart of Accounts**—This section includes all current USSGL accounts. Accounts that have been changed are bolded.

**Section II: Accounts and Descriptions**—This section includes all changes to the USSGL accounts and definitions over the past year.

**Section III: Account Transactions**—This section provides updates to transactions issued in previous releases and includes transactions for new USSGL accounts effective October 1, 2002, for fiscal 2003.

**Section IV: USSGL Attributes**—This section describes USSGL attributes. It also shows the USSGL attributes used by each USSGL account for the Federal Agency Centralized Trial-Balance Systems (FACTS) I and FACTS II for fiscal 2002 (revised) and 2003 (revised).

**Section V: Crosswalks to Standard External Reports**—This section provides fiscal 2002 and 2003 revised crosswalks for the following:

- SF 133: Report on Budget Execution and Budgetary Resources.
- FMS 2108: Yearend Closing Statement.
- OMB Form and Content: Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, Statement of Financing, and the Statement of Custodial Activity.
- OMB Program and Financing (P&F) Schedule (fiscal 2002 reporting only).

### 3. Effective Date

Sections III, IV, and V (crosswalks for fiscal 2002 reporting) are effective immediately.

Sections I, II, IV, and V (crosswalks for fiscal 2003 reporting) are effective October 1, 2002.

### 4. Early Implementation of Specific USSGL Accounts Is Encouraged

FMS encourages agencies to use for fiscal 2002 yearend reporting the USSGL accounts listed below. However, use of the accounts is not mandatory until October 1, 2002. The FACTS I and FACTS II systems have been modified to accept these USSGL accounts.

The following USSGL accounts are available for fiscal 2002 FACTS I reporting:

- 3108 Expended Appropriations - Prior-Period Adjustments - Restated
- 3109 Expended Appropriations - Prior-Period Adjustments - Not Restated
- 5708 Expended Appropriations Used - Prior-Period Adjustments - Restated
- 5709 Expended Appropriations Used - Prior-Period Adjustments - Not Restated
- 7400 Prior-Period Adjustments - Not Restated
- 7401 Prior-Period Adjustments - Restated

The following USSGL accounts are available for fiscal 2002 FACTS II reporting:

- 4123 Amount Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable -Rescinded
- 4124 Amount Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable - Rescinded
- 4168 Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded
- 4171 Transfers - Current-Year Authority - Receivable
- 4172 Transfers - Current-Year Authority - Payable
- 4399 Special and Trust Fund Refunds Temporarily Precluded From Obligation
- 4382 Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"
- 4383 Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"
- 4386 Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"

### 5. References

The following references and Web sites contain additional guidance related to the changes herein:

OMB Circular No. A-11, "Preparing and Submitting Budget Estimates" (July 17, 2001, and revised November 8, 2001). See <http://www.whitehouse.gov/omb/circulars/a11/01toc.html>.

OMB Bulletin No. 01-09, "Form and Content of Agency Financial Statements" (September 25, 2001). See <http://www.whitehouse.gov/omb/bulletins/b01-09.html>.

Volume I, Treasury Financial Manual, Part 2, Chapter 4200 (I TFM 2-4200), "Agency Reports on Unexpended Balances of Appropriations and Funds (FMS Form 2108: Yearend Closing Statement)" (July 1995). See <http://www.fms.treas.gov/tfm/vol1/v1p2c420.txt>.

The USSGL Web site (<http://www.fms.treas.gov/ussgl>) provides additional guidance, including names and telephone numbers of agency representatives on the USSGL Board. The USSGL staff encourages interested parties to subscribe to the USSGL Web site to receive notification of all updates and other information concerning the USSGL.

## 5. Inquiries

Direct questions concerning this transmittal letter to your agency's USSGL Board representative or:

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Richard L. Gregg  
Commissioner

Date: September 20, 2002